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COHEN & STEERS QUALITY INCOME REALTY FUND INC

Form 5 J

, 2006									
M 5							OMB /	APPROVAL	
						OMB Number	3235-0362		
nis box if er subject	W	Washington, D.C. 20549						January 31 2005	
to Section 16. Form 4 or Form 5 obligations may continue. ANNUAL STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES						ICIAL	Estimated average burden hours per response 1.0		
Filed put	(a) of the Public	Utility Holdi	ing Compar	ny Ac	t of 19		n		
		Symbol COHEN & STEERS QUALITY INCOME REALTY FUND INC				5. Relationship of Reporting Person(s) to Issuer			
	COHI INCO					(Check all applicable)			
(First) (Middle) 3. State (Month	3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year)			Officer (give		% Owner her (specify		
LPS PLACE, U		2005							
(Street)		-				6. Individual or Joint/Group Reporting (check applicable line)			
GTON, DC 20	008					_ Form Filed by I			
(State)	(Zip) Ta	ble I - Non-De	erivative Secu	rities .	Acauir	ed. Disposed of	f. or Benefici	allv Owned	
	Transaction Date 2A. Deemed		3.4. Securities AcquiredTransaction(A) or Disposed of (D)Code(Instr. 3, 4 and 5)		red	5. Amount of Securities Beneficially Owned at end of Issuer's Fiscal Year		7. Nature of Indirect Beneficial Ownership (Instr. 4)	
12/31/2005	Â	J (1)	Amount 207.0303	(D)	Price	4)	I	Trustee of Rubenstein	
	VI 5 UNITED is box if r subject on 16. Or Form ANN itions tinue. ruction Filed put Holdings Section 170 d Address of Reporting ONNIE (First) (LPS PLACE, UI (Street) GTON, DC 20 (State) 2. Transaction Date	VI 5 UNITED STATES SECU- is box if r subject on 16. Or Form W ANNUAL STATEM OWNS itinue. ruction ANNUAL STATEM OWNS Filed pursuant to Section Filed pursuant to Section Holdings Section 17(a) of the Public of 30(h) of the fullings 30(h) of the fullings Address of Reporting Person [*] / ₁ 2. Issue Symbol COHI INCO [RQI] (First) (Middle) 3. State (Month) (First) (Middle) 3. State (Month) (Street) 4. If An Filed(M (Street) 4. If An Filed(M (Street) 2. Issue (Month) (Street) 2. Deemed (Month/Day/Year) Ta (State) (Zip) Ta 2. Transaction Date (Month/Day/Year) 2A. Deemed Execution Date, if any	UNITED STATES SECURITIES AN Washington, I is box if er subject in 16. or Form tions uction Filed pursuant to Section 16(a) of the Holdings Section 17(a) of the Public Utility Hold 30(h) of the Investment O ions d Address of Reporting Person ¹ / ₂ 2. Issuer Name and Ti Symbol COHEN & STEEI INCOME REALT [RQI] (First) (Middle) 3. Statement for Issuer (Month/Day/Year) 12/31/2005 LPS PLACE, UNIT (Street) 4. If Amendment, Date Filed (Month/Day/Year) 3. GTON, DC 20008	UNITED STATES SECURITIES AND EXCHA Washington, D.C. 20549 an 16. or Form ANNUAL STATEMENT OF CHANGES OWNERSHIP OF SECURIT Filed pursuant to Section 16(a) of the Securities I Holdings Section 17(a) of the Public Utility Holding Compart 30(h) of the Investment Company A ions d Address of Reporting Person [*] Address of Reporting Person [*] (First) (Middle) 3. Statement for Issuer's Fiscal Year (Month/Day/Year) 12/31/2005 LPS PLACE, UNIT (Street) 4. If Amendment, Date Original Filed(Month/Day/Year) GTON, DC 20008 (State) (Zip) Table 1 - Non-Derivative Securities (Month/Day/Year) Execution Date, if Transaction (A) or Dispon any Code (Instr. 3, 4 a (Month/Day/Year) (Instr. 8)	AND SUBJECT STATES SECURITIES AND EXCHANGE Washington, D.C. 20549 ANNUAL STATEMENT OF CHANGES IN BI OWNERSHIP OF SECURITIES ANNUAL STATEMENT OF CHANGES IN BI OWNERSHIP OF SECURITIES Filed pursuant to Section 16(a) of the Securities Excha Holdings Section 17(a) of the Public Utility Holding Company Act 30(h) of the Investment Company Act of 30(h) of the Investment Company Act of Symbol COHEN & STEERS QUALITY INCOME REALTY FUND INC [RQI] (First) (Middle) 3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year) 12/31/2005 LPS PLACE, UNIT (Street) 4. If Amendment, Date Original Filed(Month/Day/Year) GTON, DC 20008 (State) (Zip) Table I - Non-Derivative Securities. 2. Transaction Date 2A. Deemed 3. 4. Securities Acqui (Month/Day/Year) Execution Date, if Transaction (A) or Disposed of any Code (Instr. 3, 4 and 5) (Month/Day/Year) (Instr. 8)	M 5 UNITED STATES SECURITIES AND EXCHANGE COL Washington, D.C. 20549 is box if r subject in 16. ANNUAL STATEMENT OF CHANGES IN BENEF OWNERSHIP OF SECURITIES Filed pursuant to Section 16(a) of the Securities Exchange A Holdings Section 17(a) of the Public Utility Holding Company Act of 19 30(h) of the Investment Company Act of 19 30(h) of the Investment Company Act of 1940 ions a Address of Reporting Person 1 2. Issuer Name and Ticker or Trading Symbol 5. ONNIE Symbol Iss COHEN & STEERS QUALITY INCOME REALTY FUND INC [RQI] Iss COHEN & STEERS QUALITY Iss COHEN & STEERS QUALITY Iss COHEN & STEERS & COULTY Iss COH	UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 ANNUAL STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES ANNUAL STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Holdings Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940 ions Address of Reporting Person 1 2. Issuer Name and Ticker or Trading Symbol ONNIE Symbol COHEN & STEERS QUALITY INCOME REALTY FUND INC [RQI] (First) (Middle) 3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year) 12/31/2005 LPS PLACE, UNIT (Street) 4. If Amendment, Date Original Filed(Month/Day/Year) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of (Month/Day/Year) (Instr. 8) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of (Month/Day/Year) (Instr. 8) (A) or Disposed of (D) Securities Beneficially Owned at end of Issuer's Fiscal Year (A) or Disposed of (D) Securities Beneficially Owned at end of Issuer's Fiscal Year (A) or Disposed of (D) Securities Code (A) or Disposed of (D) Securities Beneficially Owned at end of Issuer's Fiscal Year (A) or High Year) (A) or Disposed of (D) Securities Beneficially Owned at end of Issuer's Fiscal Year (A) or High Year) (A) or High Year)	M 5 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 Tasubject ANNUAL STATEMENT OF CHANGES IN BENEFICIAL oWNERSHIP OF SECURITIES Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Holdings Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940 ions Address of Reporting Person [±] 2. Issuer Name and Ticker or Trading Symbol COHEN & STEERS QUALITY (First) (Middle) 3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year) 12/31/2005 LPS PLACE, UNIT (Stree) 4. If Amendment, Date Original Filed(Month/Day/Year) (Stree) 4. If Amendment, Date Original Filed(Month/Day/Year) (Stree) 4. If Amendment, Date Original Filed(Month/Day/Year) (Check applicable lin COME (Annut Capper Context) (Stree) 2A. Deemed 3. 4. Securities Acquired 5. Amount of 6. (Month/Day/Year) (Stree) 2A. Deemed 3. 4. Securities Acquired 5. Amount of 6. (Month/Day/Year) (Check applicable lin Code (Instr. 3, 4 and 5) (Month/Day/Year) (A) or Disposed of (D) Securities Ownership Beneficially Form: (Month/Day/Year) (A) or Sizel Year (Instr. 4) (A) Fiscal Year (Ins	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information SEC 2270 contained in this form are not required to respond unless

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the form displays a currently valid OMB control number.

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		ate	Secur	int of rlying	8. Price of Derivative Security (Instr. 5)	9. Of So B O E I S Fi (I
					(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Reporting Owners

Reporting Owner Name / Address	Relationships					
The porting of the rando francess	Director	10% Owner	Officer	Other		
COHEN BONNIE 1824 PHELPS PLACE UNIT 1810 WASHINGTON, DC 20008	ÂX	Â	Â	Â		
Signatures						
Lawrence B. Stoller, authorized signatory	01/23/2006					
**Signature of Reporting Person		Date				

**Signature of Reporting Person

Explanation of Responses:

- If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Dividend reinvestment.
- (2) Monthly reinvestment of dividends at various prices.

Note: File three copies of this Form, one of which must be manually signed. If space provided is insufficient, see Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.